

Telangana Social Welfare Residential Educational Institutions Society

(TSWREIS)

Telangana State.

Audit Report for the FY 2018-19

Name of the Institution/School	TSWRDCW - WANAPARTHI
District	WANAPARTHY

Auditor:

KANDULA & ASSOCIATES

CHARTERED ACCOUNTANTS

D No. 2-29/3, 1st Floor, Flat C, Hideaway Apartments,

St. No. 4, Habsiguda, Hyderabad - 500017 Telangana.

E-mail. cakrishna50@gmail.com & kandula.cas@gmail.com



KANDULA & ASSOCIATES

CHARTERED ACCOUNTANTS

D. No. 2-29/3, 1st Floor, Flat C, Hideaway Apartments, St. No. 4, Habsiguda, Hyderabad - 500017
Telangana



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INDEPENDENT AUDITOR'S REPORT

To
The Secretary,
TSWREIS,
Masab Tank
Hyderabad.

Report on Financial Statements

We have audited the attached Balance Sheet of **TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATION INSTITUTIONS SOCIETY (TSWREIS)**, TSWRDC WANAPARTHY, WANAPARTHY DISTRICT, as at 31st March, 2019 and also the Income & Expenditure for the year ended on that date annexed thereto. These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with accounting standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our Audit provides a reasonable basis for our opinion

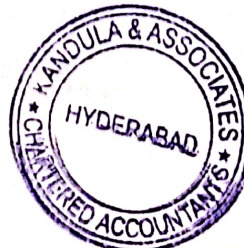
Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the school with the generally accepted accounting principles (Indian GAAP). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view are free from material misstatements whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on Auditing issued by ICAI. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the school/Institution's preparation and fair presentation of financial statements in order to design audit procedures that are appropriate in circumstances but not for the purpose of expressing an opinion on the effectiveness of the institution's internal control. An Audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the school/Institution as well as evaluating the overall presentation of the financial statements.



Basis for Qualified Opinion:

We draw the attention to the following Notes to financial statements

- (a) Regarding non provision of depreciation for the period from 01.04.2018 to 31.03.2019, resulting in understatement of expenditure of Assets.
- (b) The financial statements are prepared on cash basis as against accrual system of accounting.

The impact of the above on the financial statements is not ascertained.

Our opinion is qualified with respect to the above matters.

Qualified Opinion:

In our opinion except for the effects of the matters described in the basis of qualified opinion and to the best of our information and according to the explanations given to us, the financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) The Balance Sheet (Statement of Affairs) with notes there on gives a true and fair view of the State of Affairs of the Institution as at 31st March, 2019.
- b) In case of Income & Expenditure Account, of the **Excess of expenditure over Income** of the school for the period from 01.04.2018 to 31.03.2019.
- c) In the case of the Receipts and payment Account the receipts and payments made for period from 01.04.2018 to 31.03.2019.

Emphasis of Matter:

We draw the attention to the following notes to accounts

- (a) Physical verification of Fixed Assets has not been conducted for the year ended on that date.
- (b) Physical verification of Provisions & Food Stuff has not been conducted for the year ended on that date
- (c) Regarding the amount received from Society Head Office towards Diet, Salaries & Maintenance Expenditure treated as a Capital Grant.
- (d) Regarding old balances lying in the Balance Sheet.

Our opinion is not qualified with respect to the above matters.

Report on Other matter:

To the best of our knowledge and belief, we have obtained all the information and explanations that are necessary for the purpose of audit. In our opinion proper books of accounts have been kept by the school, so far as appears from our examination of those books. The Balance sheet, Income & Expenditure account and Receipts & Payments account dealt with this report are in agreement with the books of account of the school/Institution.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

- a. The School/Institution has not furnished internal audit reports and hence not able to comment. In view of many missing vouchers, missing stock entries and approvals, we are of the opinion that "Internal Audit" to be conducted.
- b. Outsourcing Man Power- The method resorted by the institute with respect to outsourcing man power requirements is not appropriate due to following reasons:
 - (a) No supportive documents made available to verify whether the contractor is complying the statutory requirements of contract employees.
 - (b) It is observed that bills have not been provided for outsourcing contracts.
- c. We have not conducted physical verification of Rice, Provisions and other items as on 31st march. The closing stock of such items is taken as certified by the school/Institution management.
- d. Fixed Assets are shown at cost. No depreciation is provided.
- e. Maintenance of EMD Register was not satisfactory.
- f. Closing stock is valued at cost and certified by the school/Institution.
- g. Budgetary control system is not observed.
- h. Electrical goods, Medicines, Sports material and computer consumable registers maintenance was not satisfactory.
- i. The institution is advised to improve the quality of recording the books of accounts, we are of an opinion that uniform procedures/formats are not as prescribed by HO and training also be given to the all concerned. Computerization of books of accounts would ensure a better quality and uniform accounting system.

For Kandula & Associates
Chartered Accountants


(K. Gopala Krishna)
Partner



Place: Hyderabad

Date: 05/12/2020

Annexure

Significant Accounting Policies

1. Basis for preparation of Financial Statements

The Financial statements are prepared under the historical cost convention. Institution is following cash system of accounting

2. Grants

Grants received from head office have been treated as Capital Receipt.

3. Fixed Assets

Fixed Assets are shown at cost. Cost comprises of purchase price inclusive of all taxes, freight and incidental charges and attributable expenses relating to acquisition and installation.

4. Contingencies

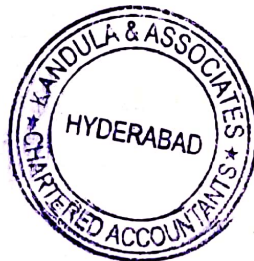
Loss/contingencies arising from claims litigations, assessments, fines, penalties etc., are provided for when it is probable that a liability may be incurred and that amount can be reasonably estimated.

5. Revenue Recognition

The Interest Income received on the Grants amounts was shown as Miscellaneous Income in the Receipts and Payments Accounts and also other minor receipts. The said interest was accounted on receipt basis.

6. Other Policies

All the other Accounting Policies are generally consistent with normally accepted accounting policies.



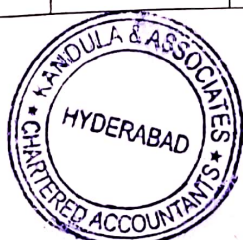
**TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATION
INSTITUTIONS SOCIETY (TSWREIS)
TSWRDC WANAPARTHY, WANAPARTHY DISTRICT
Financial Year 2018-19**

Audit Observations:

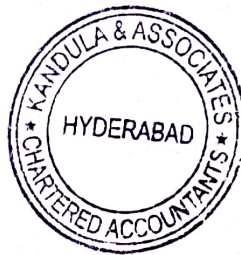
- The financial statements are prepared on Cash basis as against accrual system of accounting.
- Cosmetic register was not maintained properly
- Salary acquaintance register was not maintained.
- Non satisfactory of income tax rules.
- Diet registers were not maintained properly.

Following discrepancies were also observed during the course of audit.

Date	Particulars	Cheque /Cash	Amount	Observations
02.04.2018	Stationery	135150	1,500	Amount paid towards Stationery but Supporting bills were not submitted during the course of audit.
03.04.2018	Internet	135751	1,000	Amount paid towards Catering charges but proper bills were not submitted during the course of audit.
04.04.2018	Examination fee	135154	34,200	Amount paid towards Examination fee but Supporting documents were not submitted during the course of audit.
04.04.2018	Examination fee	135153	2,21,250	Amount paid towards Examination fee but Supporting documents were not submitted during the course of audit.
04.04.2018	Stationery	135156	625	Amount paid towards Stationery but Supporting bills were not submitted during the course of audit.
04.04.2018	Lab material	135158	15,000	Amount paid towards Lab material but Supporting bills were not submitted during the course of audit.
06.04.2018	Examination fee	135159	750	Amount paid towards Examination fee but Supporting documents were not submitted during the course of audit.
06.04.2018	Conveyance	135160	2,500	Amount paid towards Staff conveyance but Supporting documents were not submitted during the course of audit.



06.04.2018	Transport	135162	600	Amount paid towards Transport charges but Supporting documents were not submitted during the course of audit.
11.04.2018	Transport	135164	300	Amount paid towards Transport charges but Supporting documents were not submitted during the course of audit.
17.04.2018	Transport	135165	1,000	Amount paid towards Transport charges but Supporting documents were not submitted during the course of audit.
18.04.2018	Building shifting charges	135168	2,550	Amount paid towards Building shifting charges but Supporting documents were not submitted during the course of audit.



TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)

TSWRDC (W) WANAPARTHY

CODE:

DISTRICT:

WANAPARTHY

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	
	OPENING BALANCE			School/College Maintenances	
	Cash in Hand		2106	GSLI - Society	
	Petty Cash Balance		2019	Contribution to ERF	
	Bank Balance	6,15,392	2111	Medical reimbursement	
			2113	C M Relief fund	
			3002-05	Govt.Challans	
			6001-04-06, 6018-19	Pay & Allowances	89,69,322
1003	Interest on FDR		6006-	EL Encashment	
1004	Interest on SB a/c		6007	PPF	
1005	Sale of Gunny Bags/Broken Rice old news papers/condemned furniture, empty oil tins/ milk covers/ unserviceable articles etc.,		6011	Payment of Professional Tax	
1006-07	Sale of Tender Applications	12,000	6015	PRC Arrears	
1104	Fines - Collected from students	39,895	6016	TTA	
1104	Rent from Quarters (Salary Deductions)		6017	LTC	
	Day Scholar SSC Examination Fee		6018	Educational concession	
			6020	Arrears	
			6020	Funeral Charges to staff	
	CAPITAL RECEIPTS		6012-13	TA	53,970
1002	Head office A/C (General)	75,79,887		School/college Expenditure	
1002	Head office A/C (Salaries)	91,24,934	4003	Development of School Campus	
2106	Head office GSLI		4003	Misc contingent Expenses including Camp Maintenance	
3003	Head office G.I.S		4004	Sweeping Contract Expenditure	2,66,441
3004	Head office G.P.F		4005	Bore well repair charges	10,500
2109	Employees Relief Fund (ERF)		4006	Repairs and maintainance of Electricals	
2001	Earnest money deposit (EMD)	3,64,000	4007	Repairs to furniture	
	Specific Receipts		4013-4014	Diesel /Kerosene (Emergency Lighting)	
3011	Funds from SSC Board		6022	Hospitality charges	
2003	Funds from Board of Intemediate Education (BIE)		7021	Advertisement Charges	
2014	Post Metric Scholarship		7024-26	Telephone & Internet Charges	32,000
2014	Cash Awards / Prathibha Awards		7025	Postage/Telegram	
2008-10	Other Awards		7027	CUG	
2004	Other Scholarship		7029	Stationery office	35,319
2011	Teaching Grant			IMPACT Programme	
2012	Red Ribbon			Expenditure on Students Amenities	
2013	Rajiv Vidya Mission (RVMS)		5002	Student Uniforms	
2014	School Grant		5003	Bedding Material	
2002	SSA Grant		5005	Purchase of Towels	
4202	Balika Sisu Samrakshana scheme		5006	PT Dresses	
4203	SAAP Funds		5007-10	Note Books & Text Books, Work Books & MCET Book	
4204	Samkeshma Bata		5014	Stitching Charges	11,778
2014	R W S	2,94,238	5101	Barber Charges	
2014	Other Receipts		5102	Washing Charges	
2014	Inter Account Bank Transfer from General a/c to Salary a/c		5103	Cosmetic Charges	1,45,822
	Loans & Advancees		5301	Plates & Glasses	
1008	Inter-Units Transfers		5302	Trunk Boxes	54,880
2101	APCO Advance		5303	Footwear	1,24,740
2102	Education Advance		5304	Stationery	3,21,456
2103	Other advances	44,507		Student Diet Expenses	
2002	Fixed Deposits (Matured)		5201-03	Diet Expenditure	37,91,676



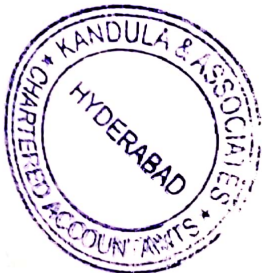
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	
	Recoveries				
1101	House Rent Recovery		5204	Catering Expenses	8,63,803
1102	Recoveries of Water and maintenance charges from staff		5205	Hostel Contingent Expenses	1,27,015
1103	Recovery of excess Payment (Nature)			Health & Hygiene	
2005	National Green Corporation		2114	Hospitalization/Surgery Expenses	
2006	TDS		5012	Funeral charges/Excretia to students	
2015	Recoveries of telephone charges from staff		5104	Medicine/First AID Expenses	89,349
2108	Refund of Unspent Advance (Nature)		5105	Conveyance to Sick Students	5,065
2113	Recoveries of C M Relief fund		6005	Doctors Honorarium	14,500
2117	Flag Day			REVENUE PAYMENTS:	
3006	Payment of Income Tax (Staff)		4001	Maintenance of Garden	
6008	Recovery of Prof. Tax		4003	Development of campus	17,930
7028	Payment of Xerox charges (RTI)		4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	4,88,432
2014 /1005	Other Receipts (Cancellation of Cheques)		4009-10	Water & Electricity (Electricity Charges)	4,42,716
2111	Medical Reimbursement			Other Payments	
	SSC exam refund by HCU RTC		2006	TDS	1,628
	Unspent Amount Remitted		3006	Payment of Income Tax (Staff)	
	By Oversight HO releases to IIT-Boys		3006	Income Tax	
	Amount recived from rco		3011	Class Room Consumables	
			3016	Penalties SSC/BIE	
			3017	Vocational students Training Programe	
			3012 /4108	Laboratory Consumables	15,000
			4016	Payment of Septic Tank & Draiage Cleaning Charges	1900
			5013	Transportation Charges	33,110
			6008	Prof.Tax	41,200
			6021	Vehicle Hire Charges	
			7014	Consultancy Rumuneration Charges	
			7018	Maintance of Computer Lab & Other Consumbles	1,16,370
			7020	Repaires and Maintenance of Equipment	
			7022	Bank Charges	3,404
			7023	Payment of Incentive Charges to Students	
			7026	Payment of Telephone Charges	
			7028	Payment of Xerox Charges	39,431
				Other payments	17,620
				Academic Activities	
			2115	Entrance Test Expenses	
			2116	Science Fair	
			2117	Flag Day	
			3007	Affiliation Fee	
			3008	Payment of Examination Fee	9,03,184
			3013 & 4015	Printing of Exam. Papers / Health Cards & Progress Cards	
			3014-15	Expenditure on Traning Programmes (Staff & Non Teaching)	
			5011	Conv to Students Exam Centres IGNITE/SCIENCE FAIR/IPACT	1,96,376
				Extra - Curriculam Activities	
			2005	Scouts & Guides/ACC/NCC	
			4011	Payment of Games & Sports Events	
			4017	Annual day /Parents Day/ Celebration of	33,500



RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	
			1012	National Events.	33,500
			4104	Games & Sports Material Purchases	
				Specific Payments	
			1004	Intrest on SB A/c Sent HO	
			1005	Sale of Gunny Bags	
			1006	Sale of Tender applications transferred to Head Office	
			1101	HRA Recovery of staff	
			1102	Recoveries of Water and maintainence charges from staff	
			1103	Excess pay	
			1104	Fine amount transferred to Head Office	33,600
			3011	Teaching Learning Equipment	
				Subject association remuneration	
			2003	SSC Boards Expenses	
			2004	Board of Intermediate Education Expenses (BIE)	
			2008-10	Post metric scholarship	
			2014	Cash awards / Prathiba Awards	
			2014	Other Awards etc (Funds Received from IIT Boys)	
			2004	Other Scholarship	
			2011	Teaching Grant	
			2012	Red Ribbon	
			2013	Rajiv Vidya Mission (RVMS)	
			2014	School Grant	
			2002	SSA Grant	
			4202	Balika Sisu Samrakshana scheme	
			4203	SAAP Funds	
			4204	Samkeshma Bata	
			2014	R W S	
				Library Expense	
			3009	Purchase of Newspaper and Periodicals	39,340
			3012	Laboratory Consumables	
			5010	Purchase of EAMCET/IIT Books	
			3010	Purchase of Library Books	1,000
				Purchases	
			4105	Medical Kit	
			4105 & 4106	Hostel Furniture & Equipments	9,800
			4107-09	Lab Furniture & Equipments	
			4110-01	Class room Furniture	

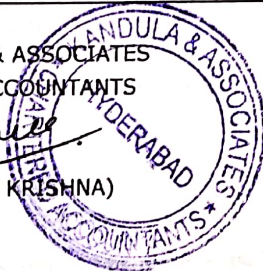


RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	RECEIPTS	Amount (Rs.)	Codes	PAYMENTS	
				School/College Equipment	
			4102	Craft , music ,Audio Etc.	
			4104	Games Equipment	4,000
			7030	Computer & Peripherals	7,057
			7031	Duplicator / Computer printers	1,282
				Other School/ College Equipment	
			4013	Petromax/Solar/Gas Lights	
			4103	Electrical Fans and Coolers	18,380
			4111	Kitchen Utensils	9,286
			7033	Purchase of Vehicles	
				CAPITAL PAYMENTS:	
			4002	Development of Play Fields (Campus)	
			4201	Land & Buildings	
				Loans & Advances	
			1008	Inter Unit Transfer	
			2101	APCO Advance Recovery	
			2102	Educational Advance	
			2103	Festival Advance	
			2105	CUG Bill Payment	
			2108	Tour Advance	
			5001	Loans & Advances to Others	
				Deposits and Other Payments	
			1003	Intrest on Fixed Deposit	
			2002	Fixed Deposit	
			2001	Refund of EMD	1,30,000
				Closing Balances	
				Cash in Hand	
				Petty Cash Balance	
				Bank Balances	5,51,671
	Total	1,80,74,853		Total	1,80,74,853

For KANDULA & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. K GOPALA KRISHNA)
PARTNER



Place: Hyderabad

Date: 05/12/2020

UNIT (RCO/School/College)
TSWRDC (W) WANAPARTHY

Principal

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)		TSWRDC (W) WANAPARTHY	
CODE:	0	DISTRICT:	WANAPARTHY

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
	School/College Maintenances			REVENUE RECEIPTS	
2106	GSLI - Society	-	1003	Interest on FDR	-
2019	Contribution to ERF	-	1004	Interest on SB a/c	-
2111	Medical reimbursment	-			
2113	C M Relief fund	-	1005	Sale of Gunny Bags/Broken Rice old news papers/condemned furniture, empty oil tins/ milk covers/ unserviceable articles etc.,	-
3002-05	Govt.Challans	-			
6001-04-06, 6018-19	Pay & Allowances	89,69,322	1006-07	Sale of Tender Applications	12,000
6006-	EL Encashment	-	1104	Fines - Collected from students	39,895
6007	PPF	-	1104	Rent from Quarters (Salary Deductions)	-
	Payment of Professional Tax	-		Day Scholar SSC Examination Fee	-
6011	PRC Arrears	-	2014	Other Receipts	2,94,238
6015	TTA	-	2014 /1005	Other Receipts (Cancellation of Cheques)	
6016	LTC	-			
6017	Educational concession	-			
6018	Arrears	-			
6020	Funeral Charges to staff	-			
6012-13	TA	53,970			
	School/college Expenditure				
4003	Development of School Campus	-			
4003	Misc contingent Expenses including Camp Maintenance	-			
4004	Sweeping Contract Expenditure	2,66,441			
4005	Bore well repair charges	10,500			
4006	Repairs and maintainance of Electricals	-			
4007	Repairs to furniture	-			
4013-4014	Diesel /Kerosene (Emergency Lighting)	-			
6022	Hospitality charges	-			
7021	Advertisement Charges	32,000			
7024-26	Telephone & Internet Charges	-			
7025	Postage/Telegram	-			
7027	CUG	35,319			
7029	Stationery office	-			
	IMPACT Programme				
	Expenditure on Students Amenities				
5002	Student Uniforms	-			
5003	Bedding Material	-			
5005	Purchase of Towels	-			
5006	PT Dresses	-			
5007-10	Note Books & Text Books, Work Books & EMCET Book	11,778			
5014	Stitching Charges	-			
5101	Barber Charges	-			
5102	Washing Charges	1,45,822			
5103	Cosmetic Charges	-			
5301	Plates & Glasses	54,880			
5302	Trunk Boxes				



INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
5303	Footwear	1,24,740			
5304	Stationery	3,21,456			
	Student Diet Expenses				
5201-03	Diet Expenditure	37,96,766			
5204	Catering Expenses	8,63,803			
5205	Hostel Contingent Expenses	1,27,015			
	Health & Hygiene				
2114	Hospitalization/Surgery Expenses	-			
5012	Funeral charges/Exgretia to students	-			
5104	Medicine/First AID Expenses	89,349			
5105	Conveyance to Sick Students	5,065			
6005	Doctors Honorarium	14,500			
4105	Medical Kit	-			
	REVENUE PAYMENTS:				
4001	Maintenance of Garden	-			
4003	Development of campus	17,930			
4008, 4017, 4018	Rent, Rates & Taxes Inst. Prof tax	4,88,432			
4009-10	Water & Electricity (Electricity Charges)	4,42,716			
	Other Payments				
2006	TDS	1,628			
3006	Payment of Income Tax (Staff)	-			
3006	Income Tax	-			
3011	Class Room Consumables	-			
3016	Penalties SSC/BIE	-			
3017	Vocational students Training Programe	-			
3012 /4108	Laboratory Consumables	15,000			
4016	Payment of Septic Tank & Draiage Cleaning Charges	1,900			
5013	Transportation Charges	33,110			
6008	Prof.Tax	41,200			
6021	Vehicle Hire Charges	-			
7014	Consultancy Rumuneration Charges	-			
7018	Maintance of Computer Lab & Other Consumbles	1,16,370			
7020	Repaires and Maintenance of Equipment	-			
7022	Bank Charges	3,404			
7023	Payment of Incentive Charges to Students	-			
7026	Payment of Telephone Charges	-			
7028	Payment of Xerox Charges	39,431			
	Other payments (EMD Amount Transfer to DCO Maripeda)	17,620			
	Academic Activities				
2115	Entrance Test Expenses	-			
2116	Science Fair	-			
2117	Flag Day	-			
3007	Affiliation Fee	-			
3008	Payment of Examination Fee	9,03,184			
3013 & 4015	Printing of Exam. Papers / Health Cards & Progress Cards	-			



INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

Codes	EXPENDITURE	Amount (Rs.)	Codes	INCOME	Amount (Rs.)
014-15	Expenditure on Training Programmes (Staff & Non Teaching)	-			
5011	Conv to Students Exam Centres	1,96,376			
	IGNITE/SCIENCE FAIR/IPACT	-			
	Extra - Curricular Activites				
2005	Scouts & Guides/ACC/NCC	-			
4011	Payment of Games & Sports Events	-			
4012	Annual day /Parents Day/ Celebration of National Events.	33,500			
4104	Games & Sports Material Purchases	-			
	Specific Payments				
1004	Intrest on SB A/c Sent HO	-			
1003	Intrest on Fixed Deposit	-			
1005	Sale of Gunny Bags	-			
1006	Sale of Tender applications transferred to Head Office	-			
1101	HRA Recovery of staff	-			
1102	Recoveries of Water and maintainence charges from staff	-			
1103	Excess pay	-			
1104	Fine amount transferred to Head Office	33,600			
3011	Teaching Learning Equipment	-			
	Progress Report	-			
	Library Expense				
3009	Purchase of Newspaper and Periodicals	39,340			
3012	Laboratory Consumables	-			
5010	Purchase of EAMCET/IIT Books	-			
	CAPITAL PAYMENTS:				
4002	Development of Play Fields (Campus)	-			
				Excess of Expenditure over Income	1,70,01,334
	Excess of Income over Expenditure				
	Total	1,73,47,467		Total	1,73,47,467

UNIT (RCO/School/College)
TSWRDC (W) WANAPARTHY

Principal

For KANDULA & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. K. GOPAL KRISHNA)
PARTNER



Place: Hyderabad

Date: 05/12/2018

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)

UNIT (RCO/School/College)	TSWRDC (W) WANAPARTHY		
CODE:	0	DISTRICT:	WANAPARTHY

BALANCE SHEET AS ON 31.03.2019

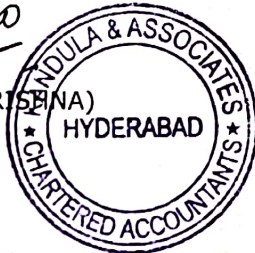
LIABILITIES	NOTE	As on 31.03.2019	As on 31.03.2018	ASSETS	NOTE	As on 31.03.2019	As on 31.03.2018
Capital Reserve							
Opening Balance		6,91,855	3,08,103	Current Assets	3	21,750	71,354
Add: Grants received from Head Office		1,67,04,821	1,10,47,184	Fixed Assets	4	63,014	12,209
Add: Excess of Income over Expenditure				Loans & Advances (Asstes)	5	1,78,764	1,78,764
Less: Excee of Expenditure over Income		1,70,01,334	1,06,63,432	other advances(diff opening)		700	700
		3,95,342	6,91,855	Closing Balances			
Current Liabilities	1	3,99,526	1,65,526	Cash in Hand		-	
Loans & Advances (Liabilities)	2	21,031	21,031	Petty Cash Balance		-	
				Bank Balances		5,51,671	6,15,385
TOTAL		8,15,899	8,78,412	TOTAL		8,15,899	8,78,412

KANDULA & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. K GOPALA KRISHNA)
PARTNER

Place: Hyderabad

Date: 05/12/2020



UNIT (RCO/School/College)
TSWRDC (W) WANAPARTHY

Principal

TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)			
UNIT (RCO/School/College)		TSWRDC (W) WANAPARTHY	
CODE:	0	DISTRICT:	WANAPARTHY

Notes to the Accounts

Note: 1

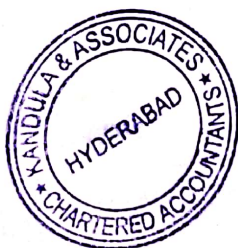
Current Liabilities

Particulars	Opening Balance as on 01.04.2018	During the year Receipts	During the year Payments	Closing Balance as on 31.03.2019
Earnest Money Deposit (EMD)	1,45,000			
Funds from SSC Board		3,64,000	1,30,000	3,79,000
Funds from BIE		-	-	-
Post Metric Scholarship		-	-	-
Cash Awards / Prathibha Awards		-	-	-
Other Awards		-	-	-
Other Scholarship	28,242	-	-	28,242
Teaching Grant	(7,716)	-	-	(7,716)
Red Ribbon		-	-	-
Rajiv Vidya Mission (RVMS)		-	-	-
School Grant		-	-	-
SSA Grant		-	-	-
Balika Sisu Samrakshana scheme		-	-	-
SAAP Funds		-	-	-
Samkeshma Bata		-	-	-
R W S		-	-	-
Other Deposits		-	-	-
Other Liabilities		-	-	-
Head Office GSLI		-	-	-
Head Office GPF		-	-	-
AP Civil Supplies corporation		-	-	-
Unpaid scholarships		-	-	-
	1,65,526	3,64,000	1,30,000	3,99,526

Note: 2

Loans & Advances (Liabilities)

Particulars	Opening Balance as on 01.04.2018	During the year Receipts	During the year Payments	Closing Balance as on 31.03.2019
	21,031	-	-	21,031
Inter-Units Transfers		-	-	-
APCO Advance		-	-	-
Other Advances		-	-	-
National Green corporation (APNGC)		-	-	-
Medical Reimbursement		-	-	-
TDS Payable		-	-	-
Incentives		-	-	-
Advance from B.I.E	21,031	-	-	21,031



TELANGANA SOCIAL WELFARE RESIDENTIAL EDUCATIONAL INSTITUTIONS SOCIETY (TSWREIS)			
UNIT (RCO/School/College)		TSWRDC (W) WANAPARTHY	
CODE:	0	DISTRICT:	WANAPARTHY

Notes to the Accounts

Note: 3

Current Assets

Particulars	Opening Balance as on 01.04.2018	During the year Payments	During the year Receipts	Closing Balance as on 31.03.2019
Fixed Deposit	21,750	-	-	21,750
Closing Stock	49,604	37,91,676	37,96,766	
GPF Trust				-
Transfer to Head Office				-
Receivables				-
	71,354	37,91,676	37,96,766	21,750

Note: 4

Fixed Assets

Particulars	Opening Balance as on 01.04.2018	Additions	Deletions	Closing Balance as on 31.03.2019
Library Books	1,519	1,000		2,519
Furniture & Equipments				-
Hostel Furniture & Equipments	4,920	9,800		14,720
Lab Furniture & Equipments		-		-
Class Room Furniture		-		-
School/College Equipment				-
Craft , Music ,Audio Etc.		-		-
Games Equipment		4,000		4,000
Computer & Peripherals		7,057		7,057
Duplicator / Computer printers		1,282		1,282
Other School/ College Equipment				-
Petromax/Solar/Gas Lights		-		-
Electrical Fans and Coolers	4,000	18,380		22,380
Kitchen Utensils	1,770	9,286		11,056
Purchase of Vehicles		-		-
Development of campus/ Play Field				-
Land & Buildings		-		-
				-
	12,209	50,805	-	63,014

Note: 5

Loans & Advances (Asstes)

Particulars	Opening Balance as on 01.04.2018	During the year Payments	During the year Receipts	Closing Balance as on 31.03.2019
Inter Unit Transfer				-
Educational Advance		-		-
Festival Advance		-		-
CUG Bill Payment		-		-
Tour Advance		-		-
Loans & Advances to Others	1,78,764	-		1,78,764
Cash awards				-
				-
	1,78,764	-	-	1,78,764

